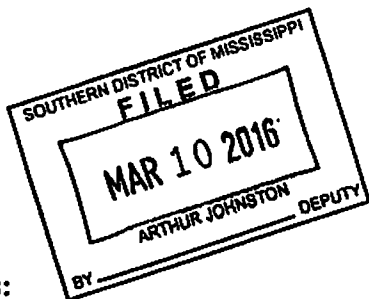


IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF MISSISSIPPI
NORTHERN DIVISION

UNITED STATES OF AMERICA

v.

SHARON GREAR,
TONJA GREAR, and
PINKIE TYLER



CRIMINAL NO. *3:16-cr-00017-WHB-LRA*

18 U.S.C. § 1349
18 U.S.C. § 641
18 U.S.C. § 1028A
18 U.S.C. § 1341

The Grand Jury Charges:

1. At all times relevant to this indictment, the Internal Revenue Service ("IRS") was an agency of the United States Department of Treasury responsible for enforcing and administering the federal tax laws of the United States, which includes collecting taxes owed to the United States and paying income tax refunds to the citizens of the United States.

COUNT 1

2. Beginning in or about January 2011, and continuing through at least September 2011, in the Northern Division of the Southern District of Mississippi, and elsewhere, the defendants, **SHARON GREAR and TONJA GREAR**, while aiding and abetting each other, did unlawfully and knowingly conspire and agree with others known and unknown to the grand jury to knowingly devise a scheme and artifice to defraud and for obtaining money and property by means of materially false and fraudulent pretenses, representations and promises and to execute that scheme and artifice through the use of the mails, in violation of Sections 1341 and 2, Title 18, United States Code .

3. It was an object of the conspiracy that defendant **S. GREAR** would file false Individual Income Tax Returns using the names of individuals without authority to do so, which claimed income tax refunds to which she, defendant **T. GREAR** and others known and unknown to the Grand Jury, were not entitled.

4. It was a part of the conspiracy that defendant **S. GREAR** would prepare false income tax returns using the names, social security numbers and other identification information of the victims.

5. It was also a part of the conspiracy that defendant **S. GREAR** would falsely state in income tax returns that the purported taxpayer listed on the tax return had earned income, when in truth and fact said persons had never actually earned that income. Defendant **S. GREAR** would also falsely report that federal taxes were withheld from the fictitious income in excess of the tax purportedly owed, so that a refund would be issued by the IRS. Defendant **S. GREAR** would also list false dependents in the income tax returns prepared so that a refund would result.

6. It was also a part of the conspiracy that the fraudulent tax refunds would be obtained in the form of United States Treasury checks.

7. It was also a part of the conspiracy that defendant **T. GREAR** would find a business and/or someone that would cash the fraudulently obtained U.S. Treasury checks.

8. It was also a part of the conspiracy that defendant **PINKIE TYLER** would take the fraudulently obtained tax refund checks to Trustmark Bank, request that the bank teller cash the checks and deliver the proceeds to the defendants **S. GREAR** and **T. GREAR**.

9. In furtherance of the conspiracy, the following acts were committed, among others:

A. On or about March 26, 2011, two (2) false income tax returns were submitted to the IRS in the name of a resident of Meridian, Mississippi, whose initials are F.N.

B. The false tax returns filed in the name of F.N. resulted in two U.S. Treasury checks being issued and mailed to a P.O. Box rented and controlled by defendant **S. GREAR**.

C. On or about April 3, 2011, a false income tax return was submitted to the IRS in the name of a resident of Cleveland, Mississippi, whose initials are B.B.

D. The false tax return filed in the name of B.B. resulted in a U.S. Treasury check being issued and mailed to a P.O. Box rented and controlled by defendant **S. GREAR**.

E. On or about July 30, 2011, a false income tax return was submitted to the IRS in the name of a resident of Port Gibson, Mississippi, whose initials are L.C.

F. The false tax return filed in the name of L.C. resulted in a U.S. Treasury check being issued and mailed to a P.O. Box rented and controlled by defendant **S. GREAR**.

G. On or about August 8, 2011, a false income tax return was submitted to the IRS in the name of a resident of Port Gibson, Mississippi, whose initials are D.E.

H. The false tax return filed in the name of D.E. resulted in a U.S. Treasury check being issued and mailed to a P.O. Box rented and controlled by defendant **S. GREAR**.

I. On or about August 8, 2011, a false income tax return was submitted to the IRS in the name of a resident of Roxie, Mississippi, whose initials are C.S.

J. The false tax return filed in the name of C.S. resulted in two U.S. Treasury checks being issued and mailed to a P.O. Box rented and controlled by defendant **S. GREAR**.

K. As a result of the false tax returns being filed, U.S. Treasury checks were mailed to United States post office boxes that were owned and/or rented by defendant **S. GREAR**. The U.S. Treasury checks were payments resulting from the filing of fraudulent tax returns.

L. Defendant **S. GREAR** recruited defendant **T. GREAR** to find a business or someone that would cash the fraudulently obtained tax refund checks.

M. Defendant **T. GREAR** recruited defendant **TYLER** to cash the fraudulently obtained refund checks.

N. On or about September 14, 2011, defendants **S. GREAR, T. GREAR and TYLER** went to Trustmark Bank and presented U.S. Treasury checks issued in the names of L.C. and D.E. to the bank teller.

All in violation of Sections 1349 and 2, Title 18, United States Code.

COUNTS 2-5

10. Beginning on or about January 1, 2011, and continuing until on or about September 14, 2011, in the Northern Division of the Southern District of Mississippi and elsewhere, the defendant, **SHARON GREAR**, aided and abetted by the defendants, **TONJA GREAR, and PINKIE TYLER**, and others known and unknown to the Grand Jury, did steal, purloin and knowingly convert to their own use or the use of another, funds belonging to the United States of America, namely, the approximate amount listed for each count below in funds administered by the Department of the Treasury in the form of a federal tax refund, which funds defendants were not entitled to receive:

COUNTS	APPX. DATE OF OFFENSE	TAXPAYER	APPROXIMATE AMOUNT
2	April 22, 2011	F.N.	\$4,370.00
3	May 6, 2011	F.N.	\$6,935.63
4	August 19, 2011	B.B.	\$4,396.10
5	August 29, 2011	C.S.	\$6,436.00

All in violation of Sections 641 and 2, Title 18, United States Code.

COUNTS 6-9

11. Beginning on or about January 5, 2011, and continuing until on or about September 14, 2011, in the Northern Division of the Southern District of Mississippi, and elsewhere, the defendant, **SHARON GREAR**, aided and abetted by others known and unknown to the Grand Jury, willfully and knowingly did receive, conceal and retain stolen property of the

United States, that is, U.S. Treasury checks, in the amounts listed below, with the intent to convert said to her own use, **S. GREAR** then knowing said property to have been stolen:

COUNTS	APPX. DATE OF OFFENSE	TAXPAYER	APPROXIMATE AMOUNT
6	September 14, 2011	D.E.	\$7,436.00
7	September 14, 2011	L.C.	\$6,640.00
8	September 14, 2011	G.P.	\$5,450.00
9	September 14, 2011	J.F.	\$5,680.00

All in violation of Sections 641 and 2, Title 18, United States Code.

COUNT 10

12. On or about September 14, 2011, in the Northern Division of the Southern District of Mississippi, and elsewhere, the defendant, **SHARON GREAR**, knowingly possessed or used, without lawful authority, a means of identification of another person, i.e. name and social security number of F.N., during and in relation to theft of government funds, in violation of Section 641, Title 18 United States Code, in violation of Section 1028A, Title 18, United States Code.

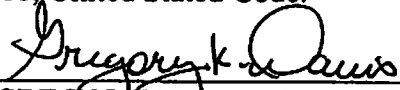
COUNTS 11-14

13. From in or about January 2011, through in or about September 2011, in the Northern Division of the Southern District of Mississippi, and elsewhere, the defendant, **SHARON GREAR**, aided and abetted by other known and unknown to the Grand Jury, having knowingly and intentionally devised and intended to devise a scheme and artifice to defraud, and to obtain money by means of false and fraudulent pretenses, representations, and promises as described in paragraphs 3-8, incorporated herein by reference, caused to be placed in a post office box and authorized depository for mail matter and things to be sent and delivered by the United States Postal Service ("Postal Service"), and by a private and commercial interstate

carrier, and did take and receive matters and things that had been delivered by the Postal Service and by a private and commercial interstate carrier, namely, income tax refund checks, as described below.

COUNTS	APPROXIMATE DATE OF OFFENSE	MAILING
11	September 9, 2011	Federal Tax Refund Treasury Check number 315801519705 in the amount of approximately \$5,680.00
12	September 9, 2011	Federal Tax Refund Treasury Check number 315801166557 in the amount of approximately \$5,450.00
13	September 2, 2011	Federal Tax Refund Treasury Check number 315800933279 in the amount of approximately \$7,436.00
14	September 9, 2011	Federal Tax Refund Treasury Check number 315801519704 in the amount of approximately \$6,640.00

All in violation of Sections 1341 and 2, Title 18, United States Code.


 GREGORY K. DAVIS
 United States Attorney

A TRUE BILL:
 S/SIGNATURE REDACTED
 Foreperson of the Grand Jury

This indictment was returned in open court by the foreperson or deputy foreperson of the grand jury on this the 10th day of March, 2016.


 UNITED STATES MAGISTRATE JUDGE